**IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL.**

Writ Petition No. 895 (M/B) 2003

M/s Dehradun Club Ltd. ------Petitioner

Versus

The U.P. Trade Tax Tribunal,
41/1 Vasant Vihar,
Dehradun and others. -------Respondents

Mr. Pulak Raj Mullick, Advocate for the petitioner,
Mr. N.B. Tiwari, learned C.S.C.

**Coram: Hon'ble S.H. Kapadia, C.J.**
**Hon'ble Rajesh Tandon, J.**

Dated: 26.09.2003:

PC:-

Despite notice, none appears for the respondent no.4.

Since the petitioner was not heard by the U.P. Trade Tax Tribunal before passing the impugned judgment, we hereby set aside the impugned order. We remit the matter back to the U.P. Trade Tax Tribunal. The petitioner is directed to apply to the Tribunal for being impleaded as party respondent in appeal no. 239 of 2001 with appeal no. 240 of 2001. After impleading the petitioner as party respondent, the Tribunal will hear the matter and decide the appeals in accordance with law.

We are directing the petitioner herein also to apply for stay of the recovery certificate within a period of three weeks from today. For a period of three weeks, no coercive steps will be taken by the department.

The petition is disposed of.

**(Rajesh Tandon, J) (S.H. Kapadia, C.J.)**

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